

THE SUPERIOR COURT OF THE STATE OF ARIZONA
IN THE ARIZONA TAX COURT

ESTATE OF HELEN H. LADEWIG, et al.,

Plaintiffs,

v.

ARIZONA DEPARTMENT OF REVENUE
and its Director, in his official capacity,

Defendants.

No. TX 97-00075

**NOTICE OF MOTION TO
CORRECT OVERPAID
CLAIMS**

NOTICE IS HEREBY GIVEN that the Arizona Department of Revenue (“ADOR”) has filed a motion in which it requests that the Court authorize ADOR to correct claim amounts for which the refunds were incorrectly calculated due to clerical errors and computer matching errors.

THE DEPARTMENT BELIEVES THAT YOU RECEIVED A PAYMENT IN EXCESS OF THE AMOUNTS TO WHICH YOU WERE ENTITLED UNDER THE LADEWIG SETTLEMENT. THE COURT HAS ENTERED AN INTERIM ORDER AUTHORIZING ADOR TO DELAY PAYMENT OF ALL DISPUTED AMOUNTS UNTIL THE MOTION IS RESOLVED. IF THE COURT GRANTS ADOR’S MOTION, ADOR WILL SEEK REPAYMENT OF EXCESS AMOUNTS PAID IN THE FIRST INSTALLMENT.

A copy of ADOR’s Motion and the Court’s Interim Order are posted on ADOR’s website, www.revenue.state.az.us. A copy of ADOR’s Motion may also be obtained by written or telephonic request to the Arizona Department of Revenue, P.O. Box 29099, Phoenix, Arizona 85038-9099, (602) 542-0700.

If you have questions concerning the specific amount of the overpayment that ADOR believes was paid to you, contact ADOR at the Arizona Department of Revenue, P.O. Box 29099, Phoenix, Arizona 85038-9099, (602) 542-0700.

NOTICE OF HEARING A hearing will be held September 19, 2005 at 8:30 a.m., M.S.T. in Courtroom 612, Maricopa County Superior Court, East Court Building, 101 West Jefferson, Phoenix, Arizona, to consider ADOR's Motion, including any additional procedures that ADOR must follow with respect to each individual from whom ADOR seeks recovery.

WRITTEN OBJECTIONS AND NOTICE OF INTENT TO APPEAR

Class members may appear in person or through counsel and be heard concerning ADOR's Motion. However, no person will be heard unless, on or before August 26, 2005, such person files with the Clerk of the Arizona Tax Court, 125 West Washington, Phoenix, Arizona, 85003, a notice of his/her intention to appear together with a written statement that details the specific objection and basis for such objection. Copies of any papers filed with the Court shall be mailed to:

Randall D. Wilkins, Esq.
Dividend Refund Class Action
Attention: Motion re Overpayment
P.O. Box 1328
Phoenix, Arizona 85001-1328
Class Counsel

Lisa A. Neuville, Esq
Assistant Arizona Attorney General
1275 West Washington Street
Phoenix, AZ 85007
Attorneys for ADOR

Class Counsel's Response to ADOR's Motion is due on or before August 19, 2005. ADOR will post a copy of Class Counsel's Response on its website after it is filed.

PLEASE DO NOT TELEPHONE THE JUDGE OR THE COURT CLERK'S OFFICE. Any questions you may have about the matters in this notice may be directed to counsel for the class or the Arizona Department of Revenue.